

119TH CONGRESS  
1ST SESSION

# S. 772

To amend the Internal Revenue Code of 1986 to make the exclusion for certain employer payments of student loans under educational assistance programs permanent.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 27, 2025

Mr. WARNER (for himself and Mr. THUNE) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make the exclusion for certain employer payments of student loans under educational assistance programs permanent.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Employer Participation  
5       in Repayment Act”.

1 **SEC. 2. EXCLUSION FOR CERTAIN EMPLOYER PAYMENTS**  
2 **OF STUDENT LOANS UNDER EDUCATIONAL**  
3 **ASSISTANCE PROGRAMS MADE PERMANENT.**

4 (a) IN GENERAL.—Section 127(c)(1)(B) of the Inter-  
5 nal Revenue Code of 1986 is amended by striking “in the  
6 case of payments made before January 1, 2026,”.

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to payments made after the date  
9 of the enactment of this Act.

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